

EXHIBIT 5

From: Liana Kuperman
Sent: Monday, June 22, 2015 8:57 AM CDT
To: Leader, Annette; Herrold, Jack
CC: Vispi Jilla
Subject: RE: Proposed Bridger Logistics.xlsx
Attachments: Proposed Bridger Logistics (00000003) updated.xlsx, Bridger Logistics Legal Entities - Accounting 2.pptx

Annette,

Couple of comments:

1. You still need a separate cost center for Bridger Real Property, LLC (our Great Plains company 304). It will roll into Bridger Management. The more I looked at the presentation of Bridger Management on the Legal Entities Structure, the more I thought it needed to be changed slightly to be consistent with the way we are presenting other entities. It should be Bridger Management and should incorporate 5 entities: Bridger Management, LLC (213), Bridger Real Property, LLC (304), Karnack Storage, LLC (301), JJ Liberty, LLC (302) and JJ Addison Partners, LLC (303). I updated the PDF to show the roll up, please take a look and let me know if it makes more sense that way.
2. For Region R013, I would change the Area Name from Bridger Owned Pipeline Terminals to Bridger Transfer Services, LLC (Bridger owned pipeline terminals is more of a description on the flow chart)
3. Same for Region R012, instead of Bridger Pipelines, I would call the area Bridger Pipeline Services, LLC
4. Bridger Lake had a cost center name Bridger Owned Pipeline Terminals, I think it should go under Bridger Lake, LLC to stay consistent with the rest
5. Both Bridger Transportation Eliminations and Bridger Rail Shipping have the same Cost Center Number 4153, did you mean to do that or should they be different?

I copied your spreadsheet to a new tab and made the changes that I am describing above. I highlighted the cells that I changed so that you can compare them to your original. If you disagree, please feel free to change back.

Please let me know if you have any questions or want to discuss.

Sincerely,

Liana Kuperman, CPA
Controller
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From: Leader, Annette [mailto:AnnetteLeader@ferrellgas.com]
Sent: Saturday, June 20, 2015 8:58 PM
To: Liana Kuperman; Herrold, Jack
Cc: Vispi Jilla
Subject: FW: Proposed Bridger Logistics.xlsx

Liana – Attached above is a revised proposed Bridger location structure. I think this one syncs up with what we discussed earlier today. If we need to make any changes, please let me know.

Thank you for your help with this.

Annette Leader

From: Liana Kuperman [mailto:lkuperman@bridgergroup.com]
Sent: Friday, June 19, 2015 5:24 PM
To: Leader, Annette; Herrold, Jack
Cc: Vispi Jilla
Subject: RE: Proposed Bridger Logistics.xlsx

Annette and Jack,

Please find attached our updated Entities Roll Up with Accounting Entities. I added entity numbers that we have in Great Plains associated with each entity.

Please note that there were some changes from the file sent to you yesterday based on how entities are established in Great Plains:

1. Bridger Transportation Eliminations entity 299 – this is an entity that we use to eliminate I/C revenues and expenses between Bridger Transportation 201 and Bridger Leasing 204
2. Bridger Real Property LLC is a combination of 4 entities that are set up separately in Great Plains – Karnack Storage, LLC 301, JJ Liberty LLC 302, JJ Addison Partners LLC 303 and Bridger Real Property LLC 304. These entities don't have much on P&L, just some asset balances on the BS.

Please let me know if you have any questions/concerns regarding the attached file, I am available to address those at your convenience. I will be working from home starting next week, so if you need to get a hold of me, please send me an e-mail or call my cell phone (214-538-2594).

Have a great weekend!

Sincerely,

Liana Kuperman, CPA
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From: Leader, Annette [<mailto:AnnetteLeader@ferrellgas.com>]

Sent: Friday, June 19, 2015 1:45 PM

To: Liana Kuperman

Cc: Herrold, Jack

Subject: Proposed Bridger Logistics.xlsx

Liana – attached is a proposed structure for Bridger. If you would like to discuss, please call me at 816-792-6909.

If you are ok with this, I'll go ahead and set it up and pass along to various people in need of it here.

Please note that this can be changed, added to, deleted from, renamed, etc at any time.

Annette Leader
Ferrellgas
816-792-6909

NATIVE DOCUMENT PLACEHOLDER

Please review the native document BLFG_EDPA0163333.xlsx

